

**311.18 Assessment delinquent — interest.**

The assessed taxes shall become delinquent from October 1 after their maturity. However, when the last day of September is a Saturday or Sunday, the assessed taxes shall become delinquent from the second business day of October. Taxes assessed pursuant to this chapter which become delinquent shall bear the same interest, and be attended with the same rights and remedies for collection, as ordinary taxes.

[C24, §4710; C27, 31, 35, §4753-a3; C39, §4753.03; C46, §311.13; C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §311.18]

92 Acts, ch 1016, §3; 98 Acts, ch 1107, §5; 2005 Acts, ch 34, §1, 26